



Missouri Department of Revenue  
**2017 Individual Income Tax Return  
and Property Tax Credit  
Claim/Pension Exemption - Short Form**

Print in BLACK ink only and DO NOT STAPLE.  
For Privacy Notice, see Instructions.

Vendor Code

0 0 6

Department Use Only

Select the appropriate boxes that apply.

**Age 62 through 64**

Yourself ☐ Spouse ☐

**Age 65 or Older**

Yourself ☐ Spouse ☐

**Blind**

Yourself ☐ Spouse ☐

**100% Disabled**

Yourself ☐ Spouse ☐

**Non-Obligated Spouse**

Yourself ☐ Spouse ☐

Name

Social Security Number  -  -  ☐ Deceased in 2017 Spouse's Social Security Number  -  -  ☐ Deceased in 2017

First Name  M.I.  Last Name  Suffix

Spouse's First Name  M.I.  Spouse's Last Name  Suffix

In Care Of Name (Attorney, Executor, Personal Representative, etc.)

Address

Present Address (Include Apartment Number or Rural Route)

City, Town, or Post Office  State  ZIP Code  -

County of Residence

You may contribute to any one or all of the trust funds on Line 24. See instructions for more trust fund information.

 Children's Trust Fund	 Veterans Trust Fund	 Elderly Home Delivered Meals Trust Fund	 Missouri National Guard Trust Fund	 Workers' Memorial Fund	 Childhood Lead Testing Fund	 Missouri Military Family Relief Fund	 General Revenue Fund	 Organ Donor Program Fund
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Yourself (Y)

Spouse (S)

1. Federal adjusted gross income from your 2017 federal return  
(see worksheet on page 8 of the instructions) . . . . . 1Y  .00 1S  .00
2. Any state income tax refund included in your 2017 federal  
adjusted gross income. . . . . 2Y  .00 2S  .00
3. Missouri adjusted gross income - Subtract Line 2 from Line 1. 3Y  .00 3S  .00
4. Total Missouri adjusted gross income - Add columns 3Y and 3S . . . . . 4  .00
5. Income percentages - Divide columns 3Y and 3S by total  
on Line 4. (Must equal 100%) . . . . . 5Y  % 5S  %

6. Select your filing status box below. Enter the appropriate exemption amount on Line 6 . . . . . 6  .00
- ☐ A. Single - \$2,100 (**See Box B before selecting.**) ☐ D. Married Filing Separate - \$2,100
- ☐ B. Claimed as a Dependent on Another Person's  
Federal Tax Return - \$0.00 ☐ E. Married Filing Separate (spouse NOT filing) - \$4,200
- ☐ C. Married Filing Combined (joint federal) - \$4,200 ☐ F. Head of Household - \$3,500
- ☐ G. Qualifying Widow(er) with Dependent Child - \$3,500

7. Additional Personal Exemption (see instructions on page 6) . . . . . 7  .00
8. Tax from federal return. Enter this amount on Line 8, not to  
**Do not enter federal**  .00 **income tax withheld.**  .00 **→** exceed \$5,000 for an individual filer  
or \$10,000 for combined filers . . . . . 8  .00

9. Missouri Standard or Itemized Deduction

Taxpayers Under Age 65

- Single . . . . . \$6,350
- Married Filing Combined. . . . . \$12,700
- Married Filing Separate. . . . . \$6,350
- Head of Household . . . . . \$9,350
- Qualifying Widow(er). . . . . \$12,700

Taxpayers Age 65 or Older

- Single. . . . . \$7,900
- Married Filing Combined and **YOU** are Age 65 or Older. . . . . \$13,950
- Married Filing Combined and You and Your Spouse are  
**BOTH** Age 65 or Older. . . . . \$15,200
- Married Filing Separate . . . . . \$7,600
- Head of Household . . . . . \$10,900
- Qualifying Widow(er) . . . . . \$13,950

If you are blind or claimed as a dependent, see your federal return or page 7 of the  
instructions. If itemizing, see page 21 . . . . . 9  .00

10. Number of dependents (from Federal Form 1040 or 1040A Line 6c) . . . . .  x \$1,200 = 10  .00

☐ Select box if claiming a stillborn child, see instructions on page 7.

11. Pension exemption (Complete worksheet on page 19 and 20 of the instructions.)  
Attach worksheet, federal return, Forms W-2P, and 1099-R. . . . . 11  .00
12. Long-term care insurance deduction . . . . . 12  .00
13. Total Deductions - Add Lines 6 through 12 . . . . . 13  .00



## Taxes

14. Missouri Taxable Income - Subtract Line 13 from Line 4 and enter here ..... 14  . 00
15. Multiply Line 14 by appropriate percentages on Lines 5Y and 5S ..... 15Y  . 00 15S  . 00
16. Tax (See the tax chart on page 22 of the instructions) ..... 16Y  . 00 16S  . 00
17. Total Taxes - Add Line 16Y and 16S. .... 17  . 00

## Payments and Credits

18. Missouri tax withheld - Attach Forms W-2 and 1099 ..... 18  . 00
19. 2017 Missouri estimated tax payments - Include overpayment from 2016 applied to 2017 ..... 19  . 00
20. Property Tax Credit (from [Form MO-PTS](#), Line 14) - Attach Form-PTS ..... 20  . 00
21. Total Payments and Credits - Add Lines 18, 19, and 20. .... 21  . 00

22. If Line 21 is larger than Line 17, enter the amount of OVERPAYMENT. If Line 21 is less than Line 17, enter the AMOUNT DUE on Line 27 ..... 22  . 00
23. Enter the amount from Line 22 you want applied to your 2018 estimated tax. .... 23  . 00
24. Enter the amount of your donation in the trust fund boxes below. See instructions for trust fund codes.

## Refund

- |   |   |  |
|---|---|--|
| 24a. Children's Trust Fund <input type="text"/> . 00  | 24b. Veterans Trust Fund <input type="text"/> . 00  | 24c. Elderly Home Delivered Meals Trust Fund <input type="text"/> . 00 |
| 24d. Missouri National Guard Trust Fund <input type="text"/> . 00                               | 24e. Workers' Memorial Fund <input type="text"/> . 00   | 24f. Childhood Lead Testing Fund <input type="text"/> . 00             |
| 24g. Missouri Military Family Relief Fund <input type="text"/> . 00                             | 24h. General Revenue Fund <input type="text"/> . 00   | 24i. Organ Donor Program Fund <input type="text"/> . 00                |
| 24j. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> . 00 | 24k. Additional Fund Code <input type="text"/> Additional Fund Amount <input type="text"/> . 00 |  |

Total Donation - Add amounts from Boxes 24a through 24k and enter here. .... 24  . 00

25. Amount from Line 22 to be deposited into a Missouri 529 College Savings Plan (MOST) account. Enter amount from [Form 5632](#), Line E ..... 25  . 00



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Refund (cont.)

26. **Refund** - Subtract Lines 23, 24, and 25 from Line 22 . . . . .26  . 

If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below:

a. Routing Number c. ☐ Checking ☐ Savingsb. Account Number 

Amount Due

27. **Amount Due** - If Line 21 is less than Line 17, enter the difference here. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically . . . . .27  . 

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in [Chapter 143, RSMo](#), a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit, or abatement if I employ such aliens.

Signature

Signature

Date (MM/DD/YY)

Spouse's Signature (If filing combined, BOTH must sign)

Date (MM/DD/YY)

E-mail Address

Daytime Telephone

Preparer's Signature

Date (MM/DD/YY)

Preparer's FEIN, SSN, or PTIN

Preparer's Telephone

Preparer's Address

State

ZIP Code

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm . . . . .

☐ Yes ☐ No

## Department Use Only

☐ A ☐ FA ☐ E10 ☐ DE ☐ F . 

(Revised 12-2017)

## Mail To: Balance Due:

Missouri Department of Revenue  
P.O. Box 3395  
Jefferson City, MO 65105-3395

## Refund or No Amount Due:

Missouri Department of Revenue  
P.O. Box 3385  
Jefferson City, MO 65105-3385

Phone (Balance Due): (573) 751-7200

Phone (Refund or No Amount Due): (573) 751-3505

Fax: (573) 751-2195

E-mail: [propertytaxcredit@dor.mo.gov](mailto:propertytaxcredit@dor.mo.gov)Visit <http://dor.mo.gov/personal/individual/> for additional information.

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MO-1040P Page 4

**Public Pension Calculation** - Pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040P, Line 4. . . . .	1		.00			
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b . . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter amount on Line 4. • Married Filing Combined (joint federal) - \$100,000 • Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . .	4		.00			
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 . . . . .	5		.00			
6. Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b. . . . .	6Y		.00	6S		.00
7. Amount from Line 6 or \$37,089 (maximum social security benefit), whichever is less . . . . .	7Y		.00	7S		.00
8. If you received taxable social security complete Lines 1 through 8 of Section C and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0 . . . . .	8Y		.00	8S		.00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0. . . . .	9Y		.00	9S		.00
10. Add amounts on Lines 9Y and 9S. . . . .	10		.00			
11. Total public pension - Subtract Line 5, from Line 10. If Line 5 is greater than Line 10, enter \$0. . . . .	11		.00			

**Private Pension Calculation** - Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

1. Missouri adjusted gross income from Form MO-1040P, Line 4. . . . .	1		.00			
2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter the amount on Line 4. • Married Filing Combined (joint federal) - \$32,000 • Single, Head of Household and Qualifying Widow(er) - \$25,000 • Married Filing Separate - \$16,000 . . . . .	4		.00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0. . . . .	5		.00			
6. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b. . . . .	6Y		.00	6S		.00
7. Amounts from Line 6Y and 6S or \$6,000, whichever is less . . . . .	7Y		.00	7S		.00
8. Add Lines 7Y and 7S. . . . .	8		.00			
9. Total private pension - Subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0. . . . .	9		.00			



**Social Security or Social Security Disability Calculation** - To be eligible for social security deduction you must be 62 years of age by December 31 and have marked the 62 and older box on page 1 of Form MO-1040P. Age limit does not apply to social security disability deduction.

Section C

1. Missouri adjusted gross income from Form MO-1040P, Line 4. . . . .	1		.00
2. Select the appropriate filing status and enter amount on Line 2.			
• Married Filing Combined (joint federal) - \$100,000	2		.00
• Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . .	3		.00
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0. . . . .	3		.00
4. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b .	4Y		.00
	4S		.00
5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b. . . . .	5Y		.00
	5S		.00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S . . . . .	6Y		.00
	6S		.00
7. Add Lines 6Y and 6S. . . . .	7		.00
8. Total social security/social security disability - Subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 . . . . .	8		.00

**Military Pension Calculation**

Section D

1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. . . . .	1		.00
2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b . .	2		.00
3. Divide Line 1 by Line 2 (Round to whole number). . . . .	3		%
4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0 . . . . .	4		.00
5. Total military pension - Subtract Line 4 from Line 1 . . . . .	5		.00

**Total Pension and Social Security/Social Security Disability/Military Exemption**

Section E

Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 5 (Section D). Enter total amount here and on Form MO-1040P, Line 11 . . . . .			.00
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- Complete this section only if you itemized deductions on your federal return. (See the information on page 7).
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.
- If you are subject to "additional Medicare tax", attach a copy of Federal Form 8959.

Missouri Itemized Deductions

1. Total federal itemized deductions from Federal Form 1040, Line 40 . . . . .	1		.00
2. 2017 Social Security tax (Yourself) . . . . .	2		.00
3. 2017 Social Security tax (Spouse). . . . .	3		.00
4. 2017 Railroad retirement tax - Tier I and Tier II (Yourself) . . . . .	4		.00
5. 2017 Railroad retirement tax - Tier I and Tier II (Spouse) . . . . .	5		.00
6. 2017 Medicare tax . . . . .	6		.00
7. 2017 Self-employment tax. . . . .	7		.00
8. Total - Add Lines 1 through 7 . . . . .	8		.00
9. State and local income taxes. From Federal Schedule A, Line 5 or see the worksheet below . . . . .	9		.00
10. Earnings taxes included in Line 9 . . . . .	10		.00
11. Net state income taxes. Subtract Line 10 from Line 9 or enter Line 8 from worksheet below. . . . .	11		.00
12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040P, Line 9 . . . . .	12		.00

**Note:** If Line 12 is less than your federal standard deduction, see information on page 7.

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$313,800 if married filing combined or qualifying widow(er), \$287,650 if head of household, \$261,500 if single or claimed as a dependent, or \$156,900 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach your Federal Itemized Deduction Worksheet (page A-12 of Federal Schedule A instructions).

Worksheet for Net State Income Taxes,  
Line 11 of Missouri Itemized Deductions

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3. (See page A-12 of Federal Schedule A instructions). If \$0 or less, enter "0" . . . . .	1		.00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9. (See Federal Schedule A instructions) . . . . .	2		.00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5. . . . .	3		.00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5 . . . . .	4		.00
5. Subtract Line 4 from Line 3 . . . . .	5		.00
6. Divide Line 5 by Line 1 . . . . .	6		%
7. Multiply Line 2 by Line 6 . . . . .	7		.00
8. Subtract Line 7 from Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above . . . . .	8		.00



## 2017 Tax Chart

To identify your tax, use your Missouri taxable income from Form MO-1040P, Line 15Y and 15S and the tax chart in Section A below. A separate tax must be computed for you and your spouse.

Calculate your Missouri tax using the online tax calculator at <http://dor.mo.gov/personal/individual> or by using the worksheet in Section B below. Round to the nearest whole dollar and enter on Form MO-1040P, Line 16Y and 16S.

### Tax Rate Chart

Section A

If the Missouri taxable income is:	The tax is:
\$0 to \$100. . . . .	\$0
At least \$101 but not over \$1,008. . . . .	1½% of the Missouri taxable income
Over \$1,008 but not over \$2,016 . . . . .	\$15 plus 2% of excess over \$1,008
Over \$2,016 but not over \$3,024 . . . . .	\$35 plus 2½% of excess over \$2,016
Over \$3,024 but not over \$4,032 . . . . .	\$60 plus 3% of excess over \$3,024
Over \$4,032 but not over \$5,040 . . . . .	\$90 plus 3½% of excess over \$4,032
Over \$5,040 but not over \$6,048 . . . . .	\$125 plus 4% of excess over \$5,040
Over \$6,048 but not over \$7,056 . . . . .	\$165 plus 4½% of excess over \$6,048
Over \$7,056 but not over \$8,064 . . . . .	\$210 plus 5% of excess over \$7,056
Over \$8,064 but not over \$9,072 . . . . .	\$260 plus 5½% of excess over \$8,064
Over \$9,072 . . . . .	\$315 plus 6% of excess over \$9,072

### Tax Calculation Worksheet

Section B

	Yourself	Spouse	Example A	Example B
1. Missouri taxable income (Form MO-1040P, Line 15Y and 15S). . . . .	\$ _____	_____	\$ 3,090	\$ 12,000
2. Enter the minimum taxable income for your tax bracket (see Section A above) . . . . .	- \$ _____	_____	- \$ 3,024	\$ 9,072
3. Difference - Subtract Line 2 from Line 1 . . . . .	= \$ _____	_____	= \$ 66	\$ 2,928
4. Enter the percent for your tax bracket (see Section A above). . . . .	X _____ %	_____ %	X 3%	6%
5. Multiply Line 3 by the percent on Line 4 . . . . .	= \$ _____	_____	= \$ 1.98	\$ 175.68
6. Enter the tax from your tax bracket - before applying the percent (see Section A above) . . . . .	+ \$ _____	_____	+ \$ 60	\$ 315
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1040P, Line 16Y and 16S. . . . .	= \$ _____	_____	= \$ 62	\$ 491
			(\$61.98 rounded to the nearest dollar)	(\$490.68 rounded to the nearest dollar)

Diagram 1: Form W-2

**a** Control number

22222

OMB No. 1545-0008

**b** Employer identification number (EIN)

**1** Wages, tips, other compensation

**2** Federal income tax withheld

**c** Employer's name, address, and ZIP code

**3** Social security wages

**4** Social security tax withheld

**d** Employee's social security number

**5** Medicare wages and tips

**6** Medicare tax withheld

**e** Employee's first name and initial Last name Suffix

**7** Social security tips

**8** Allocated tips

**f** Employee's address and ZIP code

**9** Advance EIC payment

**10** Dependent care benefits

**11** Nonqualified plans

**12a**

**13** Statutory employee Retirement plan Third-party sick pay

**12b**

**14** Other

**12c**

**15** State Employer's state ID number

**16** State wages, tips, etc.

**17** State income tax

**18** Local wages, tips, etc.

**19** Local income tax

**20** Locality name

**W-2 Wage and Tax Statement**

Form Copy 1—For State, City, or Local Tax Department

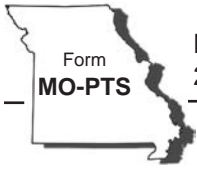
2017

Department of the Treasury—Internal Revenue Service



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Missouri Department of Revenue  
**2017 Property Tax Credit Schedule**

Department Use Only (MM/DD/YY)

**This form must be attached to Form MO-1040 or MO-1040P.**

Social Security Number

 -  - 

Date of Birth (MM/DD/YYYY)

First Name

M.I.

Last Name

Spouse's Social Security Number

 -  - 

Spouse's Date of Birth (MM/DD/YYYY)

Spouse's First Name

M.I.

Last Name

Qualifications

Select only one qualification. Copies of letters, forms, etc., must be included with claim.

- ☐ A. 65 years of age or older - You must be a full year resident. (Attach Form SSA-1099.)
- ☐ B. 100% Disabled Veteran as a result of military service (Attach letter from Department of Veterans Affairs - see instructions.)
- ☐ C. 100% Disabled (Attach letter from Social Security Administration or Form SSA-1099.)
- ☐ D. 60 years of age or older and received surviving spouse benefits (Attach Form SSA-1099.)

Filing Status

Select only one filing status. **If married filing combined, you must report both incomes.**

- ☐ Single ☐ Married - Filing Combined ☐ Married - Living Separate for Entire Year

Failure to provide the following attachments will result in denial or delay of your claim:  
rent receipt(s), Verification of Rent Paid (Form 5674) or a **signed** landlord statement, Form(s) 1099, W-2, etc.

Income

1. Enter the amount of income from [Form MO-1040](#), Line 6 or [Form MO-1040P](#), Line 4 . . . . .  1  .  00
2. Enter the amount of nontaxable social security benefits received by you, your spouse, and your **minor children** before any deductions and the amount of social security equivalent railroad retirement benefits. **Attach** Form(s) SSA-1099 or RRB-1099 (TIER I) . . . . .  2  .  00
3. Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from MO-A, Part 1, Line 8 (if filing Form MO-1040). **Attach** Forms W-2, 1099, 1099-R, 1099-MISC, 1099-INT, 1099-DIV, etc . . . . .  3  .  00
4. Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach** Form RRB-1099-R (Tier II). If filing Form MO-1040, refer to [MO-A](#), Part 1, Line 10 . . . .  4  .  00
5. Enter the amount of veterans payments or benefits before any deductions. **Attach** letter from Veterans Affairs (see instructions) . . . . .  5  .  00



**For Privacy Notice, see Instructions.**

## Income (continued)

6. Enter the total amount received by you, your spouse, and your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and TANF). **Attach** a letter from the Social Security Administration that includes the total amount of assistance received and Form 1099 from Employment Security, if applicable . . . . . 6  00
7. Enter the amount of nonbusiness loss(es). You must include nonbusiness loss(es) in your household income (as a positive amount) here. (Include capital loss from Federal Form 1040, Line 13.) . . . . . 7  00
8. Total household income - Add Lines 1 through 7 and enter the total here . . . . . 8  00
9. Enter the appropriate amount from the options below . . . . . 9  00
- **Single or Married Living Separate** - Enter \$0
  - Married and Filing Combined - **rented** or **did not** own your home for the entire year - Enter \$2,000
  - Married and Filing Combined - **owned** and **occupied** your home for the entire year - Enter \$4,000
10. Net household income - Subtract Line 9 from Line 8 and enter the amount here . . . . . 10  00
- If you rented or did not own and occupy your home for the entire year and Line 10 is greater than \$27,500, you are **not eligible** to file this claim.
  - If you owned and occupied your home for the entire year and Line 10 is greater than \$30,000, you are **not eligible** to file this claim.

## Real Estate or Rent

11. If you owned your home, enter the total amount of property tax paid for your home, less special assessments, or \$1,100, whichever is less. **Attach** a copy of **paid** real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, **attach** the Assessor's Certification ([Form 948](#)) . . . . . 11  00
12. If you rented, enter the total amount from Certification of Rent Paid (Form(s) MO-CRP), Line 9 or \$750, whichever is less. **Attach** rent receipts or a signed statement from your landlord. **Note:** If you rent from a facility that does not pay property tax, you are **not eligible** for a Property Tax Credit . . . . . 12  00

## Credit

13. Enter the total of Lines 11 and 12, or \$1,100, whichever is less . . . . . 13  00
14. Apply Lines 10 and 13 to the chart in the instructions for MO-1040, pages 49-51 or MO-1040P, pages 29-31 to figure your Property Tax Credit. You **must** use the chart to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 41 or Form MO-1040P, Line 20 . . . . 14  00

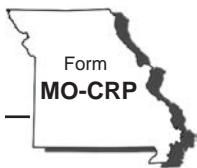
## Department Use Only

☐ A      ☐ K      ☐ R      ☐ U

This form must be attached to Form MO-1040 or Form MO-1040P.



17323020001



Missouri Department of Revenue  
2017 Certification of Rent Paid

One Form MO-CRP must be provided for each rental location in which you resided.  
Failure to provide landlord information will result in denial or delay of your claim.

1. Social Security Number

 -  - 

Spouse's Social Security Number

 -  - 

☐ Select this box if related to your landlord. If so, explain.

2. Name (First, Last)

Physical Address of Rental Unit (P.O. Box Not Allowed)

Apartment Number

City

State

ZIP Code

3. Landlord's Name (First, Last)

Landlord's Last 4 Digits of Social Security Number

Landlord's Federal Employee Identification Number (FEIN) - if applicable

Landlord's Street Address (Must be completed)

Apartment Number

City

State

ZIP Code

4. Landlord's Phone Number (Must be completed)

From:

To:

5. Rental Period During Year (MM/DD/YY)

(MM/DD/YY)

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment for the entire year, a signed statement from your landlord, or copies of canceled checks (front and back). If you received housing assistance, enter the amount of rent you paid. **Note: If you rent from a facility that does not pay property tax, you are not eligible for a Property Tax Credit** . . . . .

 6  . 00

7. Select the appropriate box below and enter the corresponding percentage on Line 7 . . . . .

 7  %

☐ A. Apartment, House, Mobile Home, or Duplex - 100%

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8. Net rent paid - Multiply Line 6 by the percentage on Line 7. . . . .

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9. Multiply Line 8 by 20%. Enter amount here and on Line 10 of Form MO-PTC or Line 12 of Form MO-PTS. . . . .

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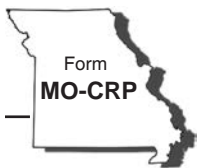
Form MO-CRP (Revised 12-2017)

Taxation Division

Attach to Form MO-PTC or MO-PTS and mail to the Missouri Department of Revenue.



17315010001



Missouri Department of Revenue  
2017 Certification of Rent Paid

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1. Social Security Number

 -  - 

Spouse's Social Security Number

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☐ Select this box if related to your landlord. If so, explain.

2. Name (First, Last)

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Apartment Number

City

State

ZIP Code

3. Landlord's Name (First, Last)

Landlord's Last 4 Digits of Social Security Number

Landlord's Federal Employee Identification Number (FEIN) - if applicable

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Apartment Number

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To:

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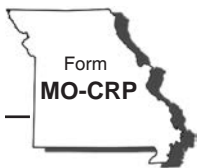
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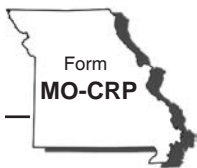
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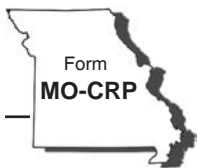
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Form MO-CRP (Revised 12-2017)

Taxation Division

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17315010001

## Splitting Your Income - Worksheet for Line 1

Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Forms W-2 and 1099. Or it may require allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2016 Missouri tax withheld, less each spouse's 2016 tax liability. The result should be each spouse's portion of the 2016 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040P, Lines 1Y and 1S.

**Note:** Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return		Federal Form 1040EZ Line No.	Federal Form 1040A Line No.	Federal Form 1040 Line No.	Y - Yourself		S - Spouse	
1. Wages, salaries, tips, etc. . . . .		1	7	7		00	1	00
2. Taxable interest income. . . . .		2	8a	8a		00	2	00
3. Dividend income. . . . .		none	9a	9a		00	3	00
4. State and local income tax refunds . . . . .		none	none	10		00	4	00
5. Alimony received . . . . .		none	none	11		00	5	00
6. Business income or (loss). . . . .		none	none	12		00	6	00
7. Capital gain or (loss) . . . . .		none	10	13		00	7	00
8. Other gains or (losses) . . . . .		none	none	14		00	8	00
9. Taxable IRA distributions. . . . .		none	11b	15b		00	9	00
10. Taxable pensions and annuities. . . . .		none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. . . . .		none	none	17		00	11	00
12. Farm income or (loss) . . . . .		none	none	18		00	12	00
13. Unemployment compensation. . . . .		3	13	19		00	13	00
14. Taxable social security benefits . . . . .		none	14b	20b		00	14	00
15. Other income . . . . .		none	none	21		00	15	00
16. Total (add Lines 1 through 15). . . . .		4	15	22		00	16	00
17. Less: federal adjustments to income. . . . .		none	20	36		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040P.		4	21	37		00	18	00



### Worksheet for Long-Term Care Insurance Deduction

- A. Enter the amount paid for qualified long-term care insurance policy. . . . . A) \$ \_\_\_\_\_  
If you itemized on your federal return and your federal itemized  
deductions included medical expenses, go to Line B. If not, skip to H.
- B. Enter the amount from Federal Schedule A, Line 4 . . . . . B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1 . . . . . C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included on Line C . . . . . D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C . . . . . E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0"**. . . . . F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A . . . . . G) \$ \_\_\_\_\_
- H. Enter Line G (or Line A if you did not have to complete Lines B through G) on Form MO-1040P, Line 12.

**Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**



Missouri Department of Revenue  
**2017 MOST - Missouri's 529 College Savings Plan**  
**Direct Deposit Form - Individual Income Tax**

Department Use Only  
(MM/DD/YY)

--	--	--	--	--	--

Taxpayer

Social Security Number

	-		-	
--	---	--	---	--

Spouse's Social Security Number

	-		-	
--	---	--	---	--

First Name

--

M.I.

--

Last Name

--

Suffix

--

Spouse's First Name

--

M.I.

--

Spouse's Last Name

--

Suffix

--

Requirements

If you want to deposit your refund as a contribution to one or more Missouri MOST 529 College Savings Plan accounts:

- You must have an open Missouri MOST 529 College Savings Plan account that is administered by the Missouri Higher Education Savings Program. See the contact information below.
- Your total deposit must be at least \$25.
- If your overpayment is adjusted and the amount you requested to deposit exceeds your available refund, the Department will cancel your deposit and issue a refund to you.
- If your refund is offset to pay another debt, the Department will cancel your deposit.

529 Account

Enter the 11-digit MOST 529 account number and the amount you want contributed to each account. (You may contribute to a maximum of four accounts.)

A) Account Number

	-	
--	---	--

A) Amount

	.	00
--	---	----

B) Account Number

	-	
--	---	--

B) Amount

	.	00
--	---	----

C) Account Number

	-	
--	---	--

C) Amount

	.	00
--	---	----

D) Account Number

	-	
--	---	--

D) Amount

	.	00
--	---	----

Total Deposit

	.	00
--	---	----

Add the amounts from Line A through Line D and enter the total deposit amount here and on Form MO-1040, Line 49; Form MO-1040A, Line 19; or Form MO-1040P, Line 25.

**Contact Information**

MOST-Missouri's 529 College Savings Plan  
<https://www.missourimost.org>

**Telephone:** (888) 414-6678  
**E-mail:** [most529@missourimost.org](mailto:most529@missourimost.org)

If you wish to deposit all or a portion of your refund into a Missouri MOST 529 College Savings Plan, you must include this form with your Missouri Individual Income Tax Return.

